



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART V

CONTROL OF EXPORTATION

Offences in relation to exportation

67 Offences in relation to exportation of goods.

(1) If any goods which have been loaded or retained on board any ship or aircraft for exportation are not exported to and discharged at a place outside the United Kingdom but are unloaded in the United Kingdom, then, unless—

- (a) the unloading was authorised by the proper officer; and
- (b) except where that officer otherwise permits, any duty chargeable and unpaid on the goods is paid and any drawback or allowance paid in respect thereof is repaid,

the master of the ship or the commander of the aircraft and any person concerned in the unshipping, relanding, landing, unloading or carrying of the goods from the ship or aircraft without such authority, payment or repayment shall each be guilty of an offence under this section.

(2) The Commissioners may impose such conditions as they see fit with respect to any goods loaded or retained as mentioned in subsection (1) above which are permitted to be unloaded in the United Kingdom.

(3) If any person contravenes or fails to comply with, or is concerned in any contravention of or failure to comply with, any condition imposed under subsection (2) above he shall be guilty of an offence under this section.

(4) Where any goods loaded or retained as mentioned in subsection (1) above or brought to a customs and excise station for exportation by land are—

Status: Point in time view as at 12/03/2015. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 67 is up to date with all changes known to be in force on or before 16 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (a) goods from warehouse, other than goods which have been kept, without being warehoused, in a warehouse by virtue of section 92(4) below;
- (b) transit goods;
- (c) other goods chargeable with a duty which has not been paid; or
- (d) drawback goods,

then if any container in which the goods are held is without the authority of the proper officer opened, or any mark, letter or device on any such container or on any lot of the goods is without that authority cancelled, obliterated or altered, every person concerned in the opening, cancellation, obliteration or alteration shall be guilty of an offence under this section.

- (5) Any goods in respect of which an offence under this section is committed shall be liable to forfeiture and any person guilty of an offence under this section shall be liable on summary conviction to a penalty of three times the value of the goods or [F1 level 3 on the standard scale], whichever is the greater.

Textual Amendments

- F1** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6

Modifications etc. (not altering text)

- C1** S. 67(1) amended by [S.I. 1990/2167](#), art. 4, **Sch. para. 16**
- C2** S. 67(1)(b) modified by [S.I. 1983/947](#), **regs. 12, 13** (which S.I. is revoked 1.1.1993 by [S.I. 1992/3152](#), **reg. 1(2)**)
- C3** S. 67(1)(b) amended by [S.I. 1985/1032](#), **reg. 11(a)** (which S.I. is revoked 1.1.1993 by [S.I. 1992/3152](#), **reg. 1(2)**)
 S. 67(1)(b) amended (1.1.1993) by [S.I. 1992/3152](#), **reg. 11(a)**.

Status:

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